

EXHIBIT A

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Remediam Issue: Professional services rendered through: June 30, 2007

06/01/07	L.M. Zarlenga	Review interview transcripts and documents from Carol Finke.	2.80
06/02/07	L.M. Zarlenga	Draft memo to appeals.	5.80
06/03/07	L.M. Zarlenga	Prepare memo for Appeals.	2.50
06/04/07	L.M. Zarlenga	Review and revise memo to Appeals and send same to Mr. Lerner.	1.80
06/04/07	M.D. Lerner	Read deposition transcripts of environmental personnel.	1.60
06/05/07	M.D. Lerner	Edit memo to Appeals on Coltec case differences.	0.60
06/06/07	L.M. Zarlenga	Review Mr. Lerner's comments and revise memo to Appeals.	1.30
06/06/07	M.D. Lerner	Continue review of depositions taken in bankruptcy.	0.60
06/07/07	L.M. Zarlenga	Revise Appeals memo.	3.00
06/07/07	M.D. Lerner	Continue reading depositions taken in bankruptcy case.	2.10
06/08/07	L.M. Zarlenga	Review Mr. Lerner's comments and revise memo to Appeals; send to client.	0.70
06/08/07	M.D. Lerner	Edit memo explaining differences between Coltec and Remedium.	0.70
06/10/07	L.M. Zarlenga	Review documents and deposition transcripts.	3.50
06/12/07	L.M. Zarlenga	Teleconference with Mr. Lerner and Ms. Finke re Appeals memo.	0.50
06/12/07	L.M. Zarlenga	Revise appeals memo in light of additional comments and prepare slide presentation.	4.50
06/12/07	M.D. Lerner	Discuss power point presentation with Ms. Zarlenga.	0.10
06/12/07	M.D. Lerner	Call with Ms. Finke to go over memo to Appeals.	0.50
06/13/07	L.M. Zarlenga	Prepare slide presentation.	2.00
06/14/07	L.M. Zarlenga	Prepare binder of materials in preparation for Appeals and slide presentation and Form 2848 in order to finalize memo to Appeals and send same.	6.80
06/14/07	M.D. Lerner	List documents for review prior to appeals conference.	0.10
06/14/07	M.D. Lerner	Draft cover letter for submission to Appeals.	0.10
06/14/07	M.D. Lerner	Call with Ms. Finke re Bankruptcy Court filing.	0.20
06/14/07	M.D. Lerner	Re-read RAR.	1.00
06/15/07	L.M. Zarlenga	Prepare slide presentation in light of review Mr. Lerner's comments.	3.80
06/15/07	M.D. Lerner	Review correspondence for conference.	0.50

06/15/07	M.D. Lerner	Edit power point.	1.40
06/17/07	M.D. Lerner	Reread Coltec and Black & Decker.	0.60
06/17/07	M.D. Lerner	Edit power point for appeals.	1.00
06/18/07	L.M. Zarlenga	Review revised slide presentation and revise same and send to client.	2.30
06/19/07	A.E. Moran	Look at insurance issues.	0.50
06/20/07	L.M. Zarlenga	Meet with client at W.R. Grace Offices to prepare for Appeals Conference.	6.30
06/20/07	L.M. Zarlenga	Revise slide show, review ACM case and prepare bullets re Third Circuit economic substance test.	3.20
06/20/07	M.D. Lerner	Review and edit power point.	0.90
06/20/07	M.D. Lerner	Dry run of appeals presentation and meet with Carol Finke.	6.30
06/21/07	L.M. Zarlenga	Appeals Conference.	7.80
06/21/07	M.D. Lerner	Attend appeals conference.	7.80
06/22/07	L.M. Zarlenga	Prepare unanimated version and send power point presentation to IRS Appeals.	0.50
06/26/07	M.D. Lerner	Call Ms. Finke.	0.10
06/28/07	A.E. Moran	Telephone conference with government official re insurance issues.	0.80

Name	Hours	Rate	Value
M.D. Lerner	26.20	650.00	17,030.00
L.M. Zarlenga	59.10	535.00	31,618.50
A.E. Moran	1.30	525.00	682.50
Total	86.60		49,331.00

Total Fees \$49,331.00

Disbursements:

Color Copies @ \$1.00 per page, reduced to \$.15.	14.10
Duplicating	0.60
Facsimile	50.00
Postage	1.31

Total Disbursements \$66.01

Consolidated Returns Issue: Professional services rendered through: June 30, 2007

06/08/07	M.D. Lerner	Get comments on petition from counsel for Fresenius.	0.40
06/08/07	S.B. Teplinsky	Teleconferences with Messrs. Lerner and Borders and Ms. Finke re draft tax court petition.	1.00
06/11/07	A.E. Moran	Review auditor question on bill.	0.30
06/11/07	G.N. Kidder	Research filing procedures for Tax Court Petition and designation for trial on location of IRS appeals conference.	0.80
06/11/07	M.D. Lerner	Answer questions re petition.	0.30
06/11/07	M.D. Lerner	Call Ms. Finke re petition designation.	0.10
06/11/07	S.B. Teplinsky	Revise Tax Court Petition.	1.00
06/12/07	A.E. Moran	Work on bills - April & May 2007.	0.80
06/12/07	G.N. Kidder	Review procedures for filing tax court petition.	0.30
06/12/07	M.D. Lerner	Discuss petition with Ms. Finke.	0.10
06/12/07	M.D. Lerner	Call with Ms. Finke on petition.	0.10
06/12/07	S.B. Teplinsky	Conference with Mr. Lerner and Ms. Finke re filing Petition.	0.50
06/14/07	A.E. Moran	Work on insurance issues.	0.60
06/14/07	G.N. Kidder	Discuss tax court petition with Mark Silverman and Steve Teplinsky.	0.50
06/14/07	M.J. Silverman	Review and sign tax court petition.	1.00
06/15/07	G.N. Kidder	Discuss Tax Court Petition with Matt Lerner and and filing procedures with JoAnn Wieczorek.	0.30
06/29/07	M.D. Lerner	Call re 90-day letter.	0.20

Name	Hours	Rate	Value
M.J. Silverman	1.00	825.00	825.00
S.B. Teplinsky	2.50	650.00	1,625.00
M.D. Lerner	1.20	650.00	780.00
A.E. Moran	1.70	525.00	892.50
G.N. Kidder	1.90	395.00	750.50
Total	8.30		4,873.00

Total Fees \$4,873.00

Disbursements:

Local Messenger	37.02
Overnight Messenger	30.16

	Duplicating	16.50
06/12/07	Filing Fees - CLERK, UNITED STATES TAX COURT -	
	Filing Fee for Petition	60.00